

**THE AUTHORITY FOR ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU - 560 009**

F. No. KAR.AAR 24/2026

Order No. KAR.ADRG 24/2026

Date:16.03.2026

Present:

1. Shri. Kalyanam Rajesh Rama Rao

Additional Commissioner of Customs & Indirect Taxes Member (**Central**)

2. Shri. Sivakumar S Itagi

Additional Commissioner of Commercial Taxes Member (**State**)

1	Name and address of the applicant	M/s Jeeth Imports and Exports, # No.3/4A SY No.3/5, Floor No.1, Thumakanahalli Village, Nandi Hobli, Chikkaballapur- 562101.
2	GSTIN or User ID	29AAMFJ3868P1ZA
3	Date of filing of Form GST ARA-01 (ARN date)	13.09.2024
4	Represented by	Shri Wilfred Roshan, Authorised Representative
5.	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru North Commissionerate, North Division-9, Bengaluru-562101.
6	Jurisdictional Authority - State	ACCT, DGSTO-5, SGSTO-183, Bengaluru,
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act,2017 and Rs.5,000/- under KGST Act, 2017 vide Electronic Cash Ledger Debit Entry No. DC2909240040166 Dated 13.09.2024.

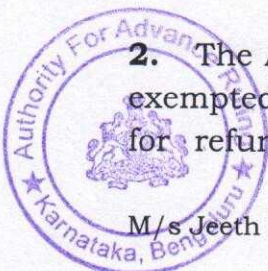
**ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017**

M/s Jeeth Imports and Exports, # No.3/4A SY No.3/5, Floor No.1, Thumakanahalli Village, Nandi Hobli, Chikkaballapur- 562101., having GSTIN 29AAMFJ3868P1ZA, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act, KGST Act.

2. The Applicant is engaged in the business of export and domestic supply of exempted commodities. The Applicant seeks clarification regarding the eligibility for refund of accumulated Input Tax Credit in cases where NIL refund

M/s Jeeth Imports and Exports

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applications were inadvertently filed for certain tax periods, due to which a fresh refund application under the same category cannot be filed for the same period.

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

a) *Can we claim GST refund under "Any other" category in case if we have already filed a NIL refund application inadvertently under a particular category (Refund of ITC on export of Goods & Services without payment of Tax, in the present case).*

4. However, the Authorised Signatory of M/s Preface Consulting Pvt. Ltd., vide email dated 14.03.2026, submitted a request for withdrawal stating that the application for Advance Ruling had been filed inadvertently due to a misunderstanding of the procedural provisions relating to refund under GST. Since the issue involved is procedural in nature and can be addressed under the regular refund provisions, the Applicant has requested that the application for Advance Ruling be permitted to be withdrawn.

5. In view of the above, we pass the following,

R U L I N G

The application filed by the applicant for advance ruling is disposed off as withdrawn.



(Kalyanam Rajesh Rama Rao)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

Place: Bengaluru,

Date: 16.03.2026



(Sivakumar S Itagi)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009

To,

The applicant,

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bengaluru North Commissionerate.
4. The Assistant Commissioner, DGSTO-5, Bengaluru.
5. Officer Folder.

